

SCHEDULE 19.001

FY2004 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

PLANNING AND DEVELOPMENT - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Planning and Development Department is responsible for comprehensive, strategic and long-range planning, neighborhood planning, development and maintenance of the citywide Geographic Information System (GIS) and processing subdivision and development plats. The Department's operating expenditures (all funds) is the basis for allocating the costs.

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
PLANNING ADMINISTRATION  
Costs to be allocated

|                                       | 1st Allocation | 2nd Allocation | Sub-total | Total       |
|---------------------------------------|----------------|----------------|-----------|-------------|
| Expenditures per financial statement: | \$8,223,082    |                |           | \$8,223,082 |
| Deductions:                           |                |                |           |             |
| CAPITAL OUTLAY                        | (3,945)        |                |           |             |
| Total deductions:                     | (3,945)        |                |           | (3,945)     |
| Allocated additions:                  |                |                |           |             |
| EQUIPMENT DEPRECIATION                | 1,096,329      |                | 1,096,329 |             |
| GENERAL CITYWIDE SERVICES             | 46,160         | 2,908          | 49,068    |             |
| F&A ADMINISTRATIVE SERVICES           | 2,240          | 347            | 2,587     |             |
| F&A INFORMATION SERVICES              | 4,296          | 505            | 4,801     |             |
| AFFIRMATIVE ACTION                    | 518            | 53             | 571       |             |
| MAYOR'S OFFICE - EXECUTIVE            | 5,059          | 4,170          | 9,229     |             |
| HUMAN RESOURCES                       | 3,056          | 547            | 3,603     |             |
| BUILDING SERVICES                     |                | 13,411         | 13,411    |             |
| HBC LEASE EXP                         |                | 32,485         | 32,485    |             |
| Total allocated additions:            | 1,157,658      | 54,426         | 1,212,084 | 1,212,084   |
| Total to be allocated:                | \$9,376,795    | \$54,426       |           | \$9,431,221 |
|                                       | =====          | =====          |           | =====       |

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
PLANNING ADMINISTRATION  
Schedule of costs to be  
allocated by function

|                               | Total General & admin |             | DEPT<br>ADM | OPERATIONS  |
|-------------------------------|-----------------------|-------------|-------------|-------------|
| <b>Wages &amp; benefits</b>   |                       |             |             |             |
| -----                         |                       |             |             |             |
| SALARIES & WAGES              | \$5,879,384           |             | \$515,057   | \$5,364,327 |
| FRINGE BENEFITS               | 1,496,058             |             | 131,061     | 1,364,997   |
| <b>Other expense and cost</b> |                       |             |             |             |
| -----                         |                       |             |             |             |
| SUPPLIES                      | 162,898               |             | 14,271      | 148,627     |
| OTHERS                        | 680,797               |             | 59,640      | 621,157     |
| CAPITAL OUTLAY                | 3,945                 | 3,945       |             |             |
| Departmental<br>Expenditures  | 8,223,082             | 3,945       | 720,029     | 7,499,108   |
| Cost adjustments              |                       |             |             |             |
| -----                         |                       |             |             |             |
| Deductions                    | (3,945)               | (3,945)     |             |             |
| Functional cost               | 8,219,137             |             | 720,029     | 7,499,108   |
| Additions: 1st                |                       |             |             |             |
| Others                        | 1,157,658             | 1,157,658   |             |             |
| Reallocate admin              |                       | (1,157,658) | 101,415     | 1,056,243   |
| Allocable costs               | 9,376,795             |             | 821,444     | 8,555,351   |
| 1st Allocation                | 9,376,795             |             | 821,444     | 8,555,351   |
| -----                         |                       |             |             |             |
| Additions: 2nd                |                       |             |             |             |
| Others                        | 54,426                | 54,426      |             |             |
| Reallocate admin              |                       | (54,426)    | 4,768       | 49,658      |
| Allocable costs               | 54,426                |             | 4,768       | 49,658      |

DMG/NGCS II  
06/05/2003

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
PLANNING ADMINISTRATION  
Schedule of costs to be  
allocated by function

Detail page 190  
Schedule 19.003  
FISCAL 2002  
(continued)

|                 | Total General & admin | DEPT<br>ADM        | OPERATIONS           |
|-----------------|-----------------------|--------------------|----------------------|
| 2nd Allocation  | \$54,426<br>-----     | \$4,768<br>-----   | \$49,658<br>-----    |
| Total allocated | \$9,431,221<br>=====  | \$826,212<br>===== | \$8,605,009<br>===== |

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
PLANNING ADMINISTRATION  
Detail allocation of  
DEPT ADM

| User Department  | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>Allocated |
|------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| PLANNING & DEV   | 8,319                   | 28.065               | \$230,545          |                  | \$230,545           | \$1,338              | \$231,883          |
| P/D.SIGN ADM 210 | 1,649                   | 5.563                | 45,699             |                  | 45,699              | 265                  | 45,964             |
| P/D.BLDG INS 214 | 19,673                  | 66.372               | 545,200            |                  | 545,200             | 3,165                | 548,365            |
| Subtotal         | 29,641                  | 100.000              | 821,444            |                  | 821,444             | 4,768                | 826,212            |
|                  | -----                   | -----                | -----              | -----            | -----               | -----                | -----              |
| Total            | 29,641                  | 100.000              | \$821,444          |                  | \$821,444           | \$4,768              | \$826,212          |
|                  | =====                   | =====                | =====              | =====            | =====               | =====                | =====              |

(A) Alloc basis: Department's Operating Expenditures

Source: FY 2002 CAFR

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
PLANNING ADMINISTRATION  
Detail allocation of  
OPERATIONS

| User Department | Allocation<br>Units (A) | Allocated<br>Percent | Gross<br>Allocated | Direct<br>Billed | First<br>Allocation | Second<br>Allocation | Total<br>Allocated |
|-----------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| PLANNING & DEV  | 100                     | 100.000              | \$8,555,351        |                  | \$8,555,351         | \$49,658             | \$8,605,009        |
| Subtotal        | 100                     | 100.000              | 8,555,351          |                  | 8,555,351           | 49,658               | 8,605,009          |
|                 | -----                   | -----                | -----              | -----            | -----               | -----                | -----              |
| Total           | 100                     | 100.000              | \$8,555,351        |                  | \$8,555,351         | \$49,658             | \$8,605,009        |
|                 | =====                   | =====                | =====              | =====            | =====               | =====                | =====              |

(A) Alloc basis: 100% to Planning & Development

DMG/NGCS II  
06/05/2003

City of Houston, Texas  
FY 2004 Full Cost Alloc. Plan  
PLANNING ADMINISTRATION  
Departmental Cost  
Allocation Summary

Detail page 193  
Schedule 19.006  
FISCAL 2002

|                  | Total       | DEPT<br>ADM | OPERATIONS  |
|------------------|-------------|-------------|-------------|
| PLANNING & DEV   | \$8,836,892 | \$231,883   | \$8,605,009 |
| P/D.SIGN ADM 210 | 45,964      | 45,964      |             |
| P/D.BLDG INS 214 | 548,365     | 548,365     |             |
| Direct Billed    |             |             |             |
| Total            | \$9,431,221 | \$826,212   | \$8,605,009 |
|                  | =====       | =====       | =====       |